#### DUE DATE: December 31, 2003

#### **IMPORTANT**

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30, 2003. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.

For assistance in completing this report, please call the Office of the State Auditor at (405) 522-6400. When completed, please return this form to the Office of the State Auditor at the address below.

#### **RETURN** TO

Office of the Auditor and Inspector State of Oklahoma P.O. Box 700001 Oklahoma City, OK 73107

FORM **SA&I 2643** (5-9-2003)

### OFFICE OF THE STATE AUDITOR AND INSPECTOR **STATE OF OKLAHOMA**

JEFF A. MCMAHAN, P.A., AUDITOR AND INSPECTOR **ANNUAL SURVEY OF CITY AND TOWN FINANCES** 

(Please correct any error in name, address, and ZIP Code)

# Part I

#### TAX REVENUES

**Items 1–3** — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

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Item	Amount (Omit cents)	Item	Amount (Omit cents)
Property taxes — General fund, building fund, and sinking fund	TØ1	<b>d.</b> Use tax	T99
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.  a. General sales tax	TØ9	3. Licenses and permits  Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	Т99
<b>b.</b> Franchise fee or tax		4. Other — Specify	Т99
	T19		
c. Hotel/Motel			

#### INTERGOVERNMENTAL REVENUE Part IA

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

**Column (a)** — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (c) -- Report only amounts received directly from the Federal

government.		Amount (Omit cents)	
Purpose for which received	From State (a)	From other local governments (b)	From Federa Government (directly) (c)
<b>General support</b> — Total amounts received (as per capita grants, shared taxes, etc.) vithout restrictions as to particular programs or purposes to be financed.  • Alcoholic beverage tax	C3Ø	D3Ø	B3Ø
Street and highways	C46	D46	B46
- Health or hospital	C42	D42	B42
Grants received for water and waste water utilities	C91	D91	B91
Grants received for housing, economic, and community development	C5Ø	D5Ø	B5Ø
S. Airports	C89	D89	B89
'- Mass transit rail and/or bus system	C94	D94	B94
Grants received for transportation	C89	D89	B89
ALL OTHER (From State – code C89; From Federal Government – Code B89) — Include in the appropriate box, receipts from various payments such as — a. Parks and recreation (BOR or HUD)	C89	D89	B89
<b>b.</b> Public safety	C89	D89	B89
c. Job training	C89	D89	B89
d. Library grants	C89	D89	B89
Other – Specify	C89	D89	B89
е			
f.	C89	D89	B89

### Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the	Amount (Omit cents) A91	Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item	Amount (Omit cents)
parent government.  a. Water supply system		and exclusive of amounts received from other governments.	
	A92	a. Sewerage charges	
<b>b.</b> Electric power system		<b>b.</b> Refuse collection charges	A81
c. Gas supply system	A93	Hospital charges received on behalf of individual patients under the Medicare program or other	A36
d. Transit	A94	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	

Part IB OTHER REVENUES — Other than tax a	and intergovernn	nental revenues — Continued	
Enter below amounts of the stated types of re the fiscal year. Be sure to include revenues o	evenue (net of refund f all funds other than	ds and interfund transfers) received by your government durin the exceptions noted in the special instructions.	ıg
2. Other sales and service revenue — Continued	Amount (Omit cents)		
<b>d.</b> Recreation charges (swimming, golf, auditoriums, etc.)	A61	deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	U2Ø
Airports — Include rentals and gross sales of gas and oil.	AØ1	6. Rents and royalties — Exclude housing, airport, and all other rental revenue reported from specific	U4Ø
<ul> <li>f- Parking facilities (parking lots, garages, parking meters)</li> </ul>	A6Ø	municipal services in item 2.  7. Miscellaneous other revenue — Revenue of	
g. Municipal housing project rentals (gross)	A5Ø	your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include fines and forfeits, donations from	
h. Ambulance services	A89	private sources, insurance adjustments, etc. Do NOT include: (1) proceeds from borrowing; (2) receipts from sale of security holdings; (3) transfers between funds or agencies of your	
i. Miscellaneous commercial activities	AØ3	government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.	
	A89		U99
j. Other (including miscellaneous fee collections)		a. TOTAL fines and forfeits (City or town share only)	
3. Special assessments — Compulsory	UØ1		
contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds.		All other — Specify	
Report maintenance assessments under item 2 on page 1.			
page 1.	U11	. c.	
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.		TOTAL miscellaneous other revenue Sum of items 7b and 7c	U99
Part II DIRECT EXPENDITURES BY PURPOSE	E AND TYPE		

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

**Column (a)** — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. **Exclude: (1)** capital outlay (report in columns (c) and (d)); and **(2)** amounts paid to other governments (report in part III).

 ${\bf Column~(b)} \ -- \ {\bf Enter~in~the~appropriate~functional~category~direct~expenditure~for~supplies,~materials,~and~contractual~services.}$ 

**Column (c)** — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

1			
EXPENDITURES BY PURPOSE AND TYPE			/PE
Personal services	Operations and maintenance	CAPITA	Purchase of land equipment, and structures
(a)	(b)	(c)	(d)
E23	E23	F23	G23
E25	E25	F25	G25
E29	E29	F29	G29
E79	E79	F79	G79
E36	E36	F36	G36
	E38	F38	G38
E32	E32	F32	G32
E44	E44	F44	G44
EØ1	EØ1	FØ1	GØ1
E6Ø	E6Ø	F6Ø	G6Ø
E62	E62	F62	G62
E24	E24	F24	G24
	EPersonal services (a) E23 E25 E29 E79 E36 E32 E44 EØ1 E6Ø E62	Personal services         Operations and maintenance           (a)         (b)           E23         E23           E25         E25           E29         E79           E36         E36           E32         E32           E44         E44           E60         E60           E62         E62           E24         E24	EXPENDITURES BY PURPOSE AND TY  Personal services

Page 2 FORM SA&I 2643 (5-9-2003)

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Co	1	XPENDITURES BY	DUDDOCE AND TH	DE
	<u> </u>	XPENDITURES BY		<u> </u>
PURPOSE	Personal services	Operations and maintenance	CAPITA	Purchase of land equipment, and structures
DUDU IO GAFFETY O AND I WAS I	(a)	(b)	(c)	(d)
PUBLIC SAFETY — Continued	EØ5	E05	FØ5	GØ5
<ol> <li>Correction — Probation and parole activities – But exclude "lock-up" operations (report in item 11).</li> </ol>				
<b>14. Protection inspection and regulation, n.e.c.</b> — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E66	E66	F66	G66
AMBULANCE  15. All expenditures for city operated or subsidized ambulance	E32	E32	F32	G32
services	504	F04	504	004
16. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61	E61	F61	G61
17. Libraries — ^ Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	E52	E52	F52	G52
<b>18.</b> Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91	E91	F91	G91
a. Water supply system				
<b>b.</b> Electric power system	E92	E92	F92	G92
c. Gas supply system	E93	E93	F93	G93
d. Transit	E94	E94	F94	G94
	E8Ø	E8Ø	F8Ø	G8Ø
<ul> <li>Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants</li> </ul>				
<ul> <li>Solid waste and landfill — The collection and disposal of garbage and landfill operations</li> </ul>	E81	E81	F81	G81
INTEREST ON DEBT				
19. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		<b>I</b> 91		
a. Water supply system  b. Electric power system		192		
c. Gas supply system		193		
		I94		
d. Transit		I89		
e. All interest not covered by items 19a through 19d				
ALL OTHER EXPENDITURES				
20. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing	E5Ø	E5Ø	F5Ø	G5Ø
projects, and similar activities.	E89	E89	F89	G89
b. Economic development	E89	E89	F89	G89
c. Civil defense				
d. Cemetery operations and maintenance	E89	E89	F89	G89
Other — Specify F	E89	E89	F89	G89
f.				
g.				
u- 				
h				

FORM SA&I 2643 (5-9-2003) Page 3

Please detail all payme basis — e.g., for hospi figures reported in colu during the fiscal year.	tal care, highways, sc	hool tuition, or supp	ort, etc. (Šuch amou	nts should be exclud	led from expenditure	-
Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	lt	em	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
	(a)	(b)			(a)	(b)
1.			5.			
2.			6.			
			_			
3.			7.			
Part IV SALARIES, WAGES	, AND FORCE ACC	OUNT	8.		Amount (C	l Dmit cents)
Report the total expend	diture for salaries and	wages included in c		as	ZØØ	,
well as any salaries an  Part V DEBT OUTSTANDI	NG, ISSUED, AND	RETIRED — Repo	. ,	ntions of all agen	cies of your	
government as we	ll as general city o	r town debt.		-	-	
Long-term debt — Bonds, mor of particular agencies. Include appoint agencies.	e revenue and nongua	ranteed special asse	essment bonds paya	ible solely from pledg	ged earnings or	
special assessments on property but guaranteed by your governm	ent if these sources a	re insufficient (colun	nn (f)).			
When an advance refunding has reported as retired in the year of	resulted in a legal or defeasance and shou	an insubstance defe ald not be reported h	easance, the debt materein in subsequent	ay be considered ex years.	tinguished,	
				2222 (2. // )		
			AMOUNT, BY PUF	RPOSE (Omit cents)	DETAIL OF LON	IO TERM DERT
	Outstanding at	DURING FI	SCAL YEAR	Outstanding total (a) plus (b)		NG-TERM DEBT ANDING
	beginning of fiscal year	Issued	Retired	`minus (c)	Revenue and nonguaranteed	Guaranteed bonds
	(a)	(b)	(c)	(d)	bonds (e)	(f)
a. Sewer debt	19X	29X	39X		44X	41X
<b>b.</b> Water supply system	19A	29A	39A		44A	41A
debt	19B	29B	39B		44B	41B
<b>c.</b> Electric power system debt						
d. Gas supply system debt	19C	29C	39C		44C	41C
	19D	29D	39D		44D	41D
e. Transit	19T	24T	34T		44T	
f. Industrial revenue and pollution control debt						
g. All other purposes	19X	29X	39X		44X	41X
2. Short-term (interest-bearing					Amount (C	Omit cents)
interest-bearing warrants, and of accounts payable and other non			less — Exclude		61V	
a. Amount outstanding at begin	ning of fiscal year					
<b>b.</b> Amount outstanding at end o	f fiscal vear				64V	
Part VI CASH AND INVEST		END OF FISCAL Y	/EAR			
Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.						
Type of fund			Amount at end of fiscal year (Omit cents)			
Sinking funds — Reserves he sinking fund and revenue bond in of long-term debt.				<del></del>	WØ1	
					W31	
2. Bond funds — Unexpended p pending disbursement	roceeds from sale of (	G.O. and revenue bo	and issues held			
					W61	
3. All other funds except employee	retirement funds					

Part III INTERGOVERNMENTAL EXPENDITURES

4. Retirement systems — Single employer plans only

Hemarks					700		
Part VII	AUDITOR INFORMATION						
	NOTE — This report will not be statements included in certain p in AR Section 300 of the AICPA	e considered complete unless rescribed forms" is attached t	an accompanying to the report. The n	"accountants comp	oilation rep or should fo	ort on financial Illow the	
		Professional Standards in pr	eparing such comp	ilation report.			
Auditor's	firm name						
Address	— Number and street					TELEPHONE	
City			State	ZIP Code	Area code	Number	Extension
Name of	contact person						

FORM SA&I 2643 (5-9-2003) Page 5

#### **COVERAGE OF THIS REPORT**

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discreetly presented component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

# SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES 2001 ANNUAL SURVEY OF CITY AND TOWN FINANCES

#### **COVERAGE OF THIS REPORT**

In addition to the fiscal activities of your general government, **include** the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · City water districts
- · Medical center authorities
- · Joint airport boards
- · Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- · Sewer districts
- · Utilities authorities
- · Zoning districts

#### Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

#### 1. Property taxes (code TØ1)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds

## 2. Local sales taxes

a. General sales tax (code TØ9)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

**b.** Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

### 3. Licenses, permits, and other taxes

a. Licenses, permits, and taxes (code T99)

Enter here licenses and inspection charges on occupation and business.

**b.** Report only licenses and permits not included in 3a.

## Part IA — INTERGOVERNMENTAL REVENUE

### 1. General support

From State (code C3Ø) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

- Grants received for mass transit and/or bus systems (codes C94 to B94)
- **8. All other** (From State —code C-89; From Federal Government code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- · Community development and urban renewal
- · Civic defense
- Airports
- Water and sewer facilities
- Manpower planning and utilization

#### Part 1B — OTHER REVENUE

#### 3. Special assessment funds

#### Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- · Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

### Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

# Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

**Hospitals** — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Anadarko	Anadarko Municipal Hospital
Bethany	Bethany General Hospital
Carnegie	Carnegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
Clinton	Clinton Regional Hospital
El Reno	Park View Hospital
Fairfax	Fairfax Municipal Hospital
Fairview	Fairview Hospital
Healdton	Healdton Municipal Hospital
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Mangum	Mangum City Hospital
Norman	Norman Municipal Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
Sayre	Sayre Memorial Hospital
Seminole	Seminole Municipal Hospital
Tahlequah	Tahlequah City Hospital
Watonga	Watonga Municipal Hospital

Page 6 FORM SA&I 2643 (5-9-2003)